

Filed for intro on 04/26/95
House Bill _____
By _____

Senate No. SB1885
By Elsea

AN ACT to amend Chapter 148 of the Private Acts of 1992,
relative to the privilege tax on the occupancy of any
rooms, lodgings or accommodations furnished to
transients by a hotel for a consideration in Rhea County.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Section 1 of Chapter 148 of the Private Acts of 1992 is amended by adding
the following language as a new subdivision (9):

(9) "Not-for-profit-corporation, association or organization" means a corporation,
association or organization which is exempt from federal income taxation under
§501(c)(3) of the Internal Revenue Code of 1954 (26 U. S. C. §501(c)(3)), as amended,
and which is organized and operated purely for religious or charitable purposes.

SECTION 2. Section 4 of Chapter 148 of the Private Acts of 1992 is amended by
designating the existing language as subsection (a), and by deleting the word "Such", and
substituting instead the language "Except as provided in subsection (b) of this section, such".

Section 4, is further amended by adding the following language to be designated as
subsection (b):

(b) No tax shall be imposed under this act or be added by an operator if
reservations for occupancy of the hotel is for the purpose of conducting official affairs of

a not-for-profit corporation, association or organization as defined in Section 1(9) and not for recreational purposes, and reservations are made by, through, or in the name of such corporation, association or organization which presents a federal or state tax exemption number at the time such reservations are made and completes necessary paperwork establishing its eligibility.

SECTION 3. Section 6, of Chapter 148 of the Private Acts of 1992 is amended by deleting the sentence "The form of such report shall be developed by the clerk and approved by the county legislative body prior to use.", and by substituting instead the following language:

The form, including provisions for insuring compliance with subsection (b) of Section 4 of this act, is to be developed by the clerk and approved by the county legislative body prior to use.

SECTION 4. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Rhea County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified to the secretary of state.

SECTION 5. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 4.

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